

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,  
AND IRELAND).

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RETURN in an Order of the Honourable The House of Commons,  
dated 6 April 1897;—for,

RETURN "showing, for the Year ended the 31st day of March 1897; (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the Expenditure on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland* respectively, which are available for Imperial Expenditure (in continuation of Parliamentary Paper, No. 336, of Session 1896)."

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Treasury Chambers,  
29 June 1897. }

R. W. HANBURY.

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(*Mr. Lough.*)

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Ordered, by The House of Commons, to be Printed,  
29 June 1897.

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**Part I.—REVENUE.**

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**1896-97.**

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## Part 2—DEFINITIONS 1000-05.

1. **Introduction**

[illegible]



# CUSTOMS.

Revenue and Expenditure of Revenue Collected by each Kingdom in the Year 1894-95.

	Revenue (Old Scale) as collected.				Revenue (Old Scale) as adjusted to the New Classification.				REMARKS.
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	Expenditure by England.	Expenditure by Scotland.	Expenditure by Ireland.	TOTAL.	
Beer . . . . .	£ 141,200	8,000	1,000	150,200	138,000	14,000	11,000	163,000	By population proportions.
Distillery and Cider . . . . .	100,000	8,000	1,000	109,000	98,000	14,000	11,000	123,000	By population proportions for 1894-95, from Railway, &c. Returns. See Parliamentary Paper 1894, 1895, page 44.
Spirit Trade . . . . .	101,500	11,000	8,000	120,500	108,000	16,000	10,000	134,000	By population proportions.
Foreign Spirits . . . . .									
Duty on Spirits . . . . .	1,400,000	400,000	100,000	1,900,000	1,300,000	400,000	100,000	1,800,000	By population proportions for 1894-95.
Local Spirits Revenue . . . . .	100,000	10,000	10,000	120,000	90,000	10,000	10,000	110,000	
Wine . . . . .	1,400,000	150,000	100,000	1,650,000	1,300,000	150,000	100,000	1,550,000	By population proportions for 1894-95, from Railway, &c. Returns. See Parliamentary Paper 1894, 1895, page 44.
Tobacco . . . . .	1,400,000	1,000,000	1,400,000	3,800,000	1,300,000	1,400,000	1,400,000	4,100,000	By population proportions for 1894-95, upon Register Book of excise returns and others.
Wine . . . . .	1,400,000	100,000	100,000	1,600,000	1,300,000	100,000	100,000	1,500,000	By population proportions for 1894-95, from Railway, &c. Returns. See Parliamentary Paper 1894, 1895, page 44.
Other Articles . . . . .	50,000	10,000	10,000	70,000	40,000	10,000	10,000	60,000	By population proportions.
TOTAL OLD REVENUE . . . . .	11,400,000	1,200,000	1,200,000	13,800,000	10,000,000	1,200,000	1,200,000	12,400,000	
By Act, . . . . .	100,000	100,000	100,000	300,000	100,000	100,000	100,000	300,000	
NEW OLD REVENUE . . . . .	11,500,000	1,300,000	1,300,000	14,100,000	10,100,000	1,300,000	1,300,000	12,700,000	
By Act, . . . . .	100,000	100,000	100,000	300,000	100,000	100,000	100,000	300,000	



## INLAND REVENUE.

AMOUNT and Proportion of REVENUE contributed

H E A D.	REVENUE (Net Receipts) as Collected.			
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.
<b>EXCISE:</b>	£	£	£	£
<b>Spirits:</b>				
Excise Revenue - - - - -	6,142,500	3,839,000	4,022,000	10,813,500
Local Taxation Revenue - - - - -	306,000	294,000	201,000	801,000
<b>Beer:</b>				
Excise Revenue - - - - -	2,421,000	225,000	897,000	3,543,000
Local Taxation Revenue - - - - -	365,000	24,000	94,000	483,000
<b>Licenses:</b>				
Excise Revenue - - - - -	25,000	5,000	231,000	261,000
Local Taxation Revenue - - - - -	3,846,000	347,000	—	4,193,000
<b>Railway Duty - - - - -</b>	231,000	11,000	—	242,000
<b>Other Items - - - - -</b>	7,000	1,000	—	8,000
<b>TOTAL EXCISE - - - - - £</b>	16,830,000	7,169,000	5,365,000	29,364,000
(a) FOR THE EXCISE - - - - - £	15,870,000	6,429,000	5,125,000	27,424,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	2,960,000	690,000	239,000	4,889,000
<b>ESTATE, &amp;c. DUTIES:</b>				
<b>Estate Duty (1894):</b>				
Excise Revenue - - - - -	4,214,000	685,000	525,000	5,424,000
Local Taxation Revenue - - - - -	2,382,000	327,000	184,000	3,093,000
<b>Probate Duty:</b>				
Excise Revenue - - - - -	43,000	3,000	8,000	54,000
Local Taxation Revenue - - - - -	43,000	3,000	8,000	54,000
<b>Stamp Duty (Temporary) - - - - -</b>	80,000	14,000	12,000	106,000
<b>Legacy Duty - - - - -</b>	2,340,000	254,000	120,000	2,714,000
<b>Succession Duty - - - - -</b>	626,000	85,000	91,000	802,000
<b>Capital Duty - - - - -</b>	50,000	1,000	—	51,000
<b>TOTAL ESTATE, &amp;c. DUTIES - - - - - £</b>	11,708,000	1,282,000	715,000	13,705,000
(a) FOR THE EXCISE - - - - - £	5,706,000	1,048,000	525,000	7,279,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	5,992,000	216,000	190,000	6,408,000
<b>* GENERAL STAMPS - - - - -</b>	5,483,000	337,000	222,000	6,042,000
<b>LAND TAX - - - - -</b>	880,000	33,000	—	913,000
<b>HOUSE DUTY - - - - -</b>	1,419,000	101,000	—	1,520,000
<b>INCOME TAX (Approximate distribution of receipts):</b>				
Schedule A.—Lands and Houses - - - - -	4,548,000	485,000	511,000	5,544,000
Schedule B.—Occupation of Land - - - - -	210,000	33,000	23,000	266,000
Schedule C.—Government Stocks, &c. - - - - -	1,356,000	—	31,000	1,387,000
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c. - - - - -	3,021,000	224,000	154,000	3,400,000
<b>£</b>	9,135,000	742,000	719,000	10,596,000
Schedule E.—Trades and Professions - - - - -	3,006,000	431,000	55,000	3,492,000
Schedule F.—Public Officers, &c., Official Salaries - - - - -	600,000	9,000	25,000	634,000
Schedule G.—Non-Official Salaries - - - - -	324,000	70,000	22,000	416,000
<b>£</b>	1,100,000	85,000	33,000	1,218,000
<b>TOTAL INCOME TAX - - - - - £</b>	14,715,000	1,232,000	668,000	16,615,000
AGGREGATE INLAND REVENUE - - - - - £	35,335,000	10,354,000	7,057,000	52,746,000
<b>Per Cent. - - - - -</b>	73.7	21.6	14.7	100
(a) FOR THE EXCISE - - - - - £	48,524,000	6,815,000	5,810,000	61,149,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	6,568,000	978,000	427,000	7,973,000

\* Exclusive of Post and Patent Stamps.



## INLAND REVENUE.

by each KINGDOM in the Year 1896-97.

REVENUE (Net Receipt) as Adjusted to give true Contribution.					REMARKS.
Imperial Revenues.	England.	Scotland.	Ireland.	TOTAL.	
£.	£.	£.	£.	£.	
—	16,615,000	3,200,000	2,098,000	16,913,000	Based on consumption of spirits as beverages in each Kingdom, as ascertained from the per capita returns of revenue of duty-paid spirits.
—	639,000	100,000	360,000	899,000	
—	6,723,000	402,000	716,000	10,901,000	Adjusted on same basis as last year.
—	376,000	16,000	53,000	445,000	
—	51,000	5,000	201,000	257,000	Revenue as collected.
—	3,786,000	347,000	—	3,933,000	
—	356,000	24,000	—	380,000	
—	—	—	—	—	
—	31,233,000	4,227,000	3,141,000	38,601,000	- - - TOTAL EXCISE.
—	88,633,000	3,700,000	3,800,000	96,133,000	
—	4,165,000	331,000	332,000	4,828,000	
124,000	6,000,000	639,000	202,000	7,154,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
21,000	2,631,000	507,000	164,000	3,002,000	
1,000	45,000	9,000	5,000	64,000	
3,000	45,000	0,000	6,000	54,000	
—	2,508,000	431,000	690,000	3,629,000	Revenue as collected.
377,000	21,821,000	1,355,000	728,000	23,876,000	- - - TOTAL ESTATE, &c. DUTIES.
190,000	8,844,000	1,040,000	558,000	10,542,000	
30,000	8,377,000	316,000	168,000	8,851,000	
32,000	6,422,000	882,000	300,000	7,504,000	- - - GENERAL STAMPS.
—	—	—	—	—	A slight correction has been made to meet the rate of increase allowed to London, but relating to Scotland and Ireland; 1/4 per cent. of one-fourth of total production being deducted from England, and 1/4 per cent. added to Scotland, and 1/2 per cent. added to Ireland.
—	—	—	—	—	A correction has likewise been made in regard to business levied on property situated in the United Kingdom, the proprietors of which are domiciled abroad.
—	2,220,000	194,000	—	2,414,000	Revenue as collected.
—	4,150,000	530,000	340,000	4,990,000	- - - SLES.
129,000	6,316,000	595,000	181,000	7,161,000	Adjusted on basis of information derived from the statistics of Products duty, with the same percentages as given above under the head of General Stamps.
17,000	2,982,000	411,000	68,000	3,668,000	An allowance has also been made for duty on property of persons domiciled abroad.
22,000	1,608,000	95,000	33,000	1,956,000	Duty, on extent of one-fifth of total production.
330,000	14,500,000	1,630,000	600,000	16,970,000	Revenue as collected, with allowance for duty on estates of Imperial Officers.
448,000	36,220,000	5,015,000	4,877,000	47,550,000	- - - TOTAL INCOME TAX.
61	877 1/2	110 1/2	84 1/2	1,000	- - - AMENDMENTS INLAND REVENUE.
300,000	23,740,000	7,168,000	4,003,000	34,911,000	- - - For Coal.
33,000	6,775,000	347,000	324,000	7,446,000	



## MISCELLANEOUS REVENUE, 1896-97.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	2,000	23,800	—	—	25,800
BANK OF ENGLAND " " " " " "	1,000	172,000	—	—	173,000
TRAMWAYS " " " " " "	15,000	—	—	—	15,000
CONTRIBUTION FROM INDIAN REVENUES " "	18,000	—	—	—	18,000
BANKRUPTCY ACT, 1883 " " " " " "	—	26,000	—	—	26,000
COMPANIES (WINDING-UP) ACT, 1890 " "	—	10,000	—	—	10,000
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	2,000	0,000	9,000	81,000	43,000
WINE " " " " " " " " " "	715,000	—	—	—	715,000
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade " " " " " "	1,000	—	—	—	1,000
Charity Commission " " " " " "	—	2,000	—	—	2,000
Civil List (Manxholes) " " " " " "	—	1,000	—	—	1,000
Civil Service Commission " " " " " "	1,000	—	—	—	1,000
Colonial Office " " " " " "	1,000	—	—	—	1,000
Education, England and Wales " " " "	—	1,000	—	—	1,000
Fishery Board, Scotland " " " " " "	—	—	2,000	—	2,000
Patent Rights Registry " " " " " "	—	1,000	—	—	1,000
House of Commons " " " " " "	1,000	—	—	—	1,000
House of Lords " " " " " "	2,000	—	—	—	2,000
Land Commission, Ireland " " " " " "	—	—	—	1,000	1,000
Prisons " " " " " " " " " "	—	22,800	3,800	4,600	28,800
Receiver of the Hereditary Revenues " "	—	1,000	—	—	1,000
Treasury, &c. " " " " " " " "	13,000	—	—	—	13,000
University of London " " " " " "	—	2,000	—	—	2,000
Carried forward " " £.	718,000	214,800	13,800	26,000	1,006,000



## MISCELLANEOUS REVENUE, 1896-97—continued.

	Derived from Imperial Sovereign.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
Brought forward - - -	£ 775,000	£ 274,500	£ 13,800	£ 38,000	£ 1,090,300
Post Office Savings Banks - - - - -	17,000	—	—	—	17,000
Postal Orders Unclaimed - - - - -	40,000	—	—	—	40,000
Savings and Over-insurance - - - - -	—	—	—	6,000	6,000
Sale of Mail - - - - -	10,000	—	—	—	10,000
Greek Loans - - - - -	8,000	—	—	—	8,000
Conservancy Money - - - - -	1,800	—	—	—	1,800
	845,000	274,500	13,800	44,000	1,177,300
Interest on Stockless Loans - - - - -	14,000	—	—	—	14,000
	863,000	274,500	13,800	44,000	1,195,300
Add— * Fee and Patent Stamps, as detailed below - -	220,000	515,000	74,000	90,000	899,000
TOTAL MISCELLANEOUS REVENUE - £	1,083,000	789,500	87,800	134,000	1,994,300
Per Cent., Total - - - - -	51.94	37.07	4.17	6.82	100.00
Per Cent., England, Scotland, and Ireland -	—	79.25	9.15	10.12	100.00
FEE AND PATENT STAMPS:					
Bankruptcy Court, Ireland - - - - -	—	—	—	3,000	3,000
Civil Service Commission - - - - -	16,000	—	—	—	16,000
Companies Registration - - - - -	—	74,000	6,000	2,000	82,000
County Courts, Ireland - - - - -	—	—	—	95,000	95,000
District Audit - - - - -	—	40,000	—	—	40,000
Edinburgh Gazette - - - - -	—	—	3,500	—	3,500
Judgments Registry Feed - - - - -	—	—	—	2,500	2,500
Judgments - - - - -	—	256,000	—	25,000	371,000
Land Commission, Ireland - - - - -	—	—	—	4,500	4,500
Land Registry - - - - -	—	30,000	—	—	30,000
Law Courts, Scotland - - - - -	—	—	18,000	—	18,000
London Gazette - - - - -	—	21,000	—	—	21,000
Police Courts, Metropolis - - - - -	—	13,000	—	—	13,000
Public Record - - - - -	—	1,000	—	1,000	2,000
Register House, Scotland - - - - -	—	—	22,500	—	22,500
Registration of Deeds - - - - -	—	—	—	16,000	16,000
“ “ Title - - - - -	—	—	—	1,000	1,000
Patents, Designs, and Trade Marks - - - -	204,000	—	—	—	204,000
TOTAL FEE AND PATENT STAMPS - £	220,000	515,000	74,000	90,000	899,000

\* Actual receipts in the year.







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**Part II.—EXPENDITURE.**

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**1896-97.**

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## PART II.—EXPENDITURE.

1890-91.

(EXCHEQUER ISSUES.)

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	Total.
1. MET OUT OF EXCHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - -	25,000,000	—	—	—	25,000,000
Naval and Military Charges:					
(a) Army - - - -	18,485,500	—	—	—	18,485,500
(b) Navy - - - -	22,179,800	—	—	—	22,179,800
Civil Government Charges:					
(a) On Consolidated Fund -	753,000	323,000	184,000	317,000	1,478,000
(b) Voted - - - -	2,195,000	11,774,000	1,348,000	4,297,000	20,014,000
TOTAL CIVIL GOVERNMENT CHARGES - - - - } £.	2,948,000	12,097,000	1,532,000	4,514,000	21,072,000
Collection of Taxes - - -	—	2,122,000	389,000	222,000	2,733,000
Post Office Services - -	589,000	8,341,000	1,091,000	623,000	10,654,000
Egyptian Government, Grant in Aid - - - -	790,000	—	—	—	790,000
TOTAL MET OUT OF EX- CHEQUER REVENUE - } £.	69,622,000	21,562,000	2,422,000	5,306,000	101,477,000
2. MET OUT OF LOCAL TAXATION REVENUE:			21,556,000		
Miscellaneous Local Charges	—	5,707,000	557,000	401,000	6,665,000
GRAND TOTAL - £.	80,028,000	28,269,000	4,289,000	5,970,000	108,796,000
			59,804,000		
Per Cent., England, Scotland, and Ireland - - - -	—	74.25	10.78	15.09	100.00
Per Cent., Total - - - -	63.73	28.06	8.60	5.44	100.00



## DETAILS OF NAVAL AND MILITARY CHARGES, 1896-97.

	Imperial.	English.	Scottish.	Irish.	Total.
	£	£	£	£	£
Army Services - - - - -	18,020,000	—	—	—	18,695,000
Colonial Forces - - - - -	550	—	—	—	
Indian Army Pension Annuity - - -	515,000	—	—	—	
Navy Services - - - - -	22,770,000	—	—	—	22,770,000
TOTAL NAVAL AND MILITARY CHARGES - - - - - } £	41,355,000	—	—	—	41,355,000

## DETAILS OF CIVIL GOVERNMENT CHARGES, 1896-97.

## (a) ON CONSOLIDATED FUND.

	Imperial.	English.	Scottish.	Irish.	Total.
	£	£	£	£	£
CIVIL LIST - - - - -	408,000	—	—	—	408,000
ANNUITIES AND PENSIONS:					
Annuities to the Royal Family - - -	173,000	—	—	—	173,000
Pensions for Naval and Military Services -	18,000	—	—	—	18,000
Pensions for Political and Civil Services -	12,000	—	—	—	12,000
Pensions for Judicial Services - - -	—	25,000	8,000	15,000	48,000
Compensation, Courts of Justice - - -	—	25,000	—	4,000	29,000
Pensions, Diplomatic Services - - -	3,000	—	—	—	3,000
Miscellaneous Pensions - - - - -	2,000	—	—	—	2,000
TOTAL ANNUITIES AND PENSIONS - - - } £	210,000	50,000	8,000	19,000	287,000
SALARIES AND ALLOWANCES:					
Speaker, House of Commons - - - -	5,000	—	—	—	5,000
Ensigns and Audit Department - - -	3,000	—	—	—	3,000
Clergy and Schools - - - - -	2,000	—	18,000	—	20,000
Inspectors of Army - - - - -	—	1,000	—	—	1,000
Copyright Compositions - - - - -	—	—	—	1,000	1,000
Salaries formerly on the Hereditary Revenue of Scotland - - - - -	—	—	4,000	—	4,000
Lord Revenue Allowances - - - - -	—	1,000	—	—	1,000
Lord Lieutenant, Ireland - - - - -	—	—	—	20,000	20,000
Queen's Colleges, Ireland - - - - -	—	—	—	21,000	21,000
Miscellaneous - - - - -	—	—	—	1,000	1,000
TOTAL SALARIES AND ALLOWANCES - - - } £	10,000	2,000	22,000	42,000	76,000
COURTS OF JUSTICE:					
Salaries - - - - -	25,000	271,000	123,000	115,000	534,000
MISCELLANEOUS SERVICES:					
Russian Dutch Loan - - - - -	44,000	—	—	—	44,000
Greenwich Hospital - - - - -	4,000	—	—	—	4,000
Duchy of Lancaster (Wine Compensation) -	1,000	—	—	—	1,000
Duchy of Cornwall, &c. (Tie Compensation) -	10,000	—	—	—	10,000
Public Office Site Annuity - - - - -	16,000	—	—	—	16,000
Commutation of Perpetual Charges - - -	10,000	—	—	—	10,000
Ensigns Contribution to Ireland - - -	—	—	—	48,000	48,000
TOTAL MISCELLANEOUS SERVICES - - - } £	91,000	—	—	48,000	139,000
TOTAL CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND - - - - - } £	705,000	283,000	335,000	217,000	1,540,000



## Details of Civil Government Charges, 1896-97—continued.

## (b) VOTED.

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS I.	£	£	£	£	£
Royal Palace and Marlborough's Estate -	—	37,000	100	—	37,100
Royal Parks, &c. - - - -	—	87,000	3,800	—	141,800
House of Parliament (Buildings) - -	55,000	—	—	—	55,000
Public Buildings - - - - -	80,000	141,000	15,000	1,000	303,000
Admiralty, Extension of Buildings - -	10,000	—	—	—	10,000
Windsor Castle Legal Buildings (Great Britain) -	—	41,000	18,000	—	59,000
Art and Science Buildings (Great Britain) -	—	25,000	5,000	—	30,000
Diplomatic and Consular Buildings - -	21,000	—	—	—	21,000
Revenue Department Buildings (Great Britain),	—	307,000	34,000	—	401,000
Survey of United Kingdom - - -	4,000	118,000	30,000	40,000	212,000
Harbours under Board of Trade and Light-houses Abroad.	21,000	54,000	—	—	75,000
Patented Harbours - - - - -	—	—	25,000	—	25,000
Turns on Government Property (United Kingdom).	3,000	813,000	18,000	48,000	972,000
Public Works and Buildings in Ireland -	28,000	—	—	181,000	210,000
Railways (Ireland) - - - - -	—	—	—	95,000	95,000
Total of Class I. - £	274,000	1,165,000	168,000	368,000	1,915,000



## Details of Civil Government Charges, 1896-97—continued.

	Imperial.	English.	Scottish.	Irish.	Total.
	£.	£.	£.	£.	£.
<b>CLASS II.</b>					
<b>ENGLAND.</b>					
House of Lords Office - - - -	18,000	—	—	—	18,000
House of Commons Office - - - -	18,000	—	—	—	18,000
Treasury, &c. - - - - -	29,000	4,000	4,000	5,800	40,800
Home Office, &c. - - - - -	—	104,000	10,000	3,000	117,000
Foreign Office - - - - -	72,000	—	—	—	72,000
Colonial Office - - - - -	43,000	—	—	—	43,000
Privy Council Office, &c. - - - -	3,000	10,000	—	—	13,000
Board of Trade - - - - -	170,000	3,000	—	—	173,000
Maritime Marine Fund, Grant in Aid - -	47,000	—	—	—	47,000
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture - - - - -	—	70,000	11,000	14,000	105,000
Charity Commission, &c. - - - -	—	43,000	—	—	43,000
Civil Service Commission - - - -	20,000	—	—	—	20,000
Exchequer and Audit Department - -	50,000	—	—	—	50,000
Friendly Societies Registry (United Kingdom)	—	5,000	500	500	7,000
Local Government Board - - - - -	—	170,000	—	—	170,000
Lancashire Commission - - - - -	—	14,000	—	—	14,000
Miner - - - - -	—	—	—	—	—
National Debt Office - - - - -	14,000	—	—	—	14,000
Public Record Office - - - - -	—	23,000	—	—	23,000
Public Works Loan Commission - - -	—	5,000	1,000	—	7,000
Registrar General's Office - - - -	—	30,000	—	—	30,000
Sanitary, &c., United Kingdom - - -	570,000	201,000	60,000	50,000	881,000
Woods, Forests, &c., Office of - - -	—	15,000	800	9,000	24,800
Works and Public Buildings, Office of -	2,000	40,000	3,000	—	45,000
Secret Service - - - - -	27,000	—	—	—	27,000
<b>SCOTLAND.</b>					
Secretary for Scotland's Office - - -	—	—	11,000	—	11,000
Fishery Board - - - - -	—	—	24,000	—	24,000
Lancashire Commission - - - - -	—	—	5,000	—	5,000
Registrar General's Office - - - -	—	—	5,000	—	5,000
Board of Supervisors, &c. - - - -	—	—	11,000	—	11,000
<b>IRELAND.</b>					
Lord Lieutenant's Household - - -	—	—	—	5,000	5,000
Chief Secretary's Office, &c. - - -	—	—	—	41,000	41,000
Charitable Donations and Bequests Office -	—	—	—	2,000	2,000
Local Government Board - - - - -	—	—	—	120,000	120,000
Public Record Office - - - - -	—	—	—	5,000	5,000
Public Works Office - - - - -	—	—	—	20,000	20,000
Registrar General's Office - - - -	—	—	—	10,000	10,000
Valuation and Boundary Survey - - -	—	—	—	12,000	12,000
<b>TOTAL OF CLASS II. - £.</b>	<b>318,000</b>	<b>300,000</b>	<b>100,000</b>	<b>119,000</b>	<b>837,000</b>



## Details of Civil Government Charges, 1890-97—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS III.	£	£	£	£	£
Law Charges - - - - -	—	99,000	—	—	99,000
Miscellaneous Legal Expenses - - -	12,000	39,000	—	—	42,000
Supreme Court of Judicature - - -	—	236,000	—	—	236,000
Land Registry - - - - -	—	8,000	—	—	8,000
County Courts - - - - -	—	—	—	—	—
Police Courts (London and elsewhere) -	—	5,000	—	—	5,000
Police (Belfast and Wales) - - -	—	43,000	—	—	43,000
Prisons (England and the Colonies) - -	4,000	271,000	—	—	275,000
Reformatory and Industrial Schools (Great Britain).	—	254,000	48,000	—	302,000
Broadmoor Criminal Lunatic Asylum - -	—	32,000	—	—	32,000
SCOTLAND.					
Law Charges and Courts of Law - - -	—	—	48,000	—	48,000
Register House, Edinburgh - - -	—	—	41,000	—	41,000
Crafts Commission - - - - -	—	—	5,000	—	5,000
Prisons - - - - -	—	—	77,000	—	77,000
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	—	54,000	54,000
Supreme Court of Judicature and other Legal Departments.	—	—	—	110,000	110,000
Land Commission - - - - -	—	—	—	79,000	79,000
County Court Officers, &c. - - - -	—	—	—	110,000	110,000
Dublin Metropolitan Police (including Police Courts).	—	—	—	91,000	91,000
Constabulary - - - - -	—	—	—	1,271,000	1,271,000
Prisons - - - - -	—	—	—	100,000	100,000
Reformatory and Industrial Schools - -	—	—	—	107,000	107,000
Dundrum Criminal Lunatic Asylum - -	—	—	—	6,000	6,000
TOTAL OF CLASS III. - £.	17,000	1,266,000	273,000	2,231,000	3,687,000



## Details of Civil Government Charges, 1896-97—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
<b>CLASS IV.</b>					
<b>ENGLAND.</b>	£.	£.	£.	£.	£.
Public Education (England and Wales) -	—	7,375,000	—	—	7,375,000
Science and Art Department (United Kingdom).	—	625,000	91,000	44,000	760,000
British Museum - - - - -	—	163,000	—	—	163,000
National Gallery - - - - -	—	15,000	—	—	15,000
National Portrait Gallery - - - -	—	5,000	—	—	5,000
Scientific Investigation, &c. (United Kingdom), and Intermediate Education, Wales.	21,000	2,000	2,000	2,000	27,000
London University - - - - -	—	—	—	—	—
Universities and Colleges (Great Britain) -	—	59,000	45,000	—	104,000
<b>SCOTLAND.</b>					
Public Education - - - - -	—	—	1,125,000	—	1,125,000
National Gallery - - - - -	—	—	5,000	—	5,000
<b>IRELAND.</b>					
Public Education - - - - -	—	—	—	1,185,000	1,185,000
Endowed Schools Commissioners - -	—	—	—	1,000	1,000
National Gallery - - - - -	—	—	—	2,000	2,000
Queen's College - - - - -	—	—	—	5,000	5,000
<b>TOTAL OF CLASS IV. - £.</b>	21,000	8,160,000	1,271,000	1,242,000	10,694,000
<b>CLASS V.</b>					
Diplomatic and Consular Services - -	467,000	—	—	—	467,000
British Protectorates in Uganda and Central East Africa.	181,000	—	—	—	181,000
Colonial Services (including South Africa) -	65,000	—	—	—	65,000
Cyprus Grant in Aid - - - - -	40,000	—	—	—	40,000
Siam Trade Services - - - - -	2,000	—	—	—	2,000
Subsidies to Telegraph Companies - -	87,000	—	—	—	87,000
Treasury Chest Fund - - - - -	10,000	—	—	—	10,000
<b>TOTAL OF CLASS V. - £.</b>	852,000	—	—	—	852,000



## Details of Civil Government Charges, 1895-97—continued.

	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS VI.	£	£	£	£	£
Superannuation and Indirect Allowances . . . . .	175,500	225,500	12,000	51,000	504,000
Norfolk Street's Fund Pension . . . . .	5,000	—	—	—	5,000
Youngs-Savage Trusts and Friendly Societies Deficiency . . . . .	60,000	—	—	—	60,000
Miscellaneous Charitable and other Allow- ances (Great Britain). . . . .	500	1,500	500	—	3,000
Paper Licence (Ireland) . . . . .	—	—	—	150,000	150,000
Hospitals and Charities (Ireland) . . . . .	—	—	—	15,000	15,000
Township Pension Fund (Ireland) . . . . .	—	—	—	15,000	15,000
<b>TOTAL OF CLASS VI. - £</b>	<b>235,500</b>	<b>227,000</b>	<b>12,500</b>	<b>166,000</b>	<b>641,000</b>
CLASS VII.					
Temporary Contingencies . . . . .	5,000	5,000	2,000	7,000	19,000
Miscellaneous Expenses . . . . .	—	—	—	—	—
Highlands and Islands (Scotland) (Public Works and Communications). . . . .	—	—	25,000	—	25,000
Repayments to Civil Contingencies Fund . . . . .	4,000	500	—	3,500	8,000
„ Local Loans Fund . . . . .	—	—	—	17,000	17,000
International Exhibitions . . . . .	50,500	—	—	—	50,500
<b>TOTAL OF CLASS VII. - £</b>	<b>59,500</b>	<b>5,500</b>	<b>25,000</b>	<b>27,500</b>	<b>117,500</b>
Class I. . . . .	174,000	1,385,000	145,000	222,500	1,926,500
„ II. . . . .	510,500	550,000	500,000	323,500	1,884,000
„ III. . . . .	17,000	1,995,500	575,500	5,035,000	3,623,000
„ IV. . . . .	21,000	2,350,000	1,571,000	1,263,500	10,305,500
„ V. . . . .	555,000	—	—	—	555,000
„ VI. . . . .	225,000	265,500	12,500	224,000	727,000
„ VII. . . . .	53,500	5,500	20,000	27,500	96,500
<b>TOTAL CIVIL GOVERNMENT CHARGES VOTED - £</b>	<b>2,183,500</b>	<b>11,774,000</b>	<b>1,948,000</b>	<b>4,157,000</b>	<b>18,562,500</b>
CONTINGENT . . . . .	—	555,000	57,000	65,000	677,000
INLAND REVENUE . . . . .	—	1,446,000	202,000	770,000	1,618,000
<b>TOTAL COLLECTION OF TAXES - £</b>	<b>—</b>	<b>2,125,000</b>	<b>259,000</b>	<b>835,000</b>	<b>2,719,000</b>
POST OFFICE . . . . .	—	5,035,000	754,000	275,000	7,064,000
TELEGRAPH SERVICE . . . . .	—	2,471,000	597,000	195,000	2,563,000
PAKET SERVICE . . . . .	505,000	50,000	50,000	14,000	719,000
<b>TOTAL POST OFFICE SER- VICES - £</b>	<b>505,000</b>	<b>5,541,000</b>	<b>1,351,000</b>	<b>484,000</b>	<b>10,881,000</b>
<b>TOTAL REVENUE DEFAC- TORY - £</b>	<b>505,000</b>	<b>16,450,000</b>	<b>1,442,000</b>	<b>1,355,000</b>	<b>18,752,000</b>



### Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1895-97.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	Total.	Per Cent.
	£.		£.		£.		£.	
Total Revenue as contributed	88,860,000	41.56	11,688,000	10.80	8,140,000	7.40	108,688,000	100
Local Expenditure - - -	58,064,000	74.25	4,288,000	10.70	5,078,000	10.00	67,430,000	100
Balance available for Imperial Expenditure - - -	30,796,000	89.36	7,400,000	10.64	3,062,000	8.29	41,258,000	100



REVENUE AND EXPENDITURE  
(ENGLAND, SCOTLAND, AND IRELAND).

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RETURN showing, for the Year ended 31 March 1897: (1) the Amount contributed by *England*, *Scotland*, and *Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the Expenditure on English, Scottish, and Irish Services met out of each REVENUE; and (3) the Balances of REVENUE contributed by *England*, *Scotland*, and *Ireland*, respectively, which are available for Imperial Expenditure (in continuation of Parliamentary Paper, No. 336, of Session 1896).

(*Mr. Lough.*)

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